

ID: CCA\_2021030517001644

UILC: 6201.01-06

Number: **202125018**

Release Date: 6/25/2021

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**From:** [REDACTED]

**Sent:** Friday, March 5, 2021 17:00:16

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: F13308-Restitution-St Louis FO- -MO

This is not a Westbrook case. The defendant was convicted of two counts alleged in the superseding indictment, Count 1, a Title 18 crime, and Count 2, a Title 26 crime. Count 1 was conspiracy to defraud the United States, and one of the affirmative acts in furtherance of the conspiracy was preparing a return on [REDACTED], on behalf of [REDACTED],

Count 2 was aiding and abetting the filing of a false return, filed [REDACTED], on behalf of [REDACTED],

[REDACTED]. Accordingly, the conduct alleged for Count 2 is entirely embraced by the conduct alleged for Count 1. The restitution, being imposed for the Title 18 offense as much as for the Title 26 offense, was mandatory under the Mandatory Victims Restitution Act, and it was within the district court's power to impose it as an independent part of the sentence and not solely as a condition of supervised release.

Please call if you have any further questions on this matter.